

**ENTERED**

November 06, 2023

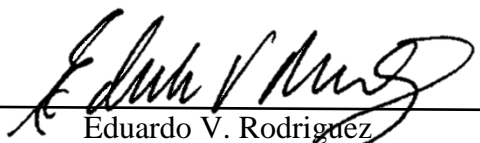
Nathan Ochsner, Clerk

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION****IN RE:****MOUNTAIN EXPRESS OIL COMPANY, et  
al.,****Debtors.**§  
§ **Chapter 7**  
§ **(Previously Chapter 11)**  
§ **Case No. 23-90147 (DRJ)**  
§  
§ **(Jointly Administered)**  
§  
§**ORDER ESTABLISHING BAR DATE FOR ADMINISTRATIVE TAX CLAIMS**  
**(Docket No. 1547)**

The Court has considered the Trustee's Motion to Establish Chapter 11 Administrative Claims Bar Dates (the "Motion") (Docket No. 1547). The Court finds that notice of the Motion is sufficient and that the relief requested as to the Tax Claims should be granted. Accordingly, it is therefore **ORDERED** that:

1. All capitalized terms not defined in this Order shall have the meaning given to them in the Motion.
2. February 21, 2024 (the "Tax Claim Bar Date") is the deadline for governmental units to file applications to approve an administrative expense claims pursuant to 11 U.S.C. § 503(b) for any taxes alleged to have been incurred during the time period between the petition date (March 18, 2023) and the date this case was converted to chapter 7 (August 24, 2023).
3. Any holder of a Tax Claim who fails to file an application for approval of such claim with the Court by the applicable bar date shall be barred, estopped, and enjoined from asserting such claim.
4. Notwithstanding any contrary provision of this order, no governmental unit shall be required to file a request for the payment of an expense described in 11 U.S.C. 503(b)(1)(B) or (C) as a condition of its being an allowed administrative expense.
5. The Trustee shall serve this Order on all known creditors and parties in interest who may assert Tax Claims.

Signed: November 06, 2023

  
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Eduardo V. Rodriguez  
Chief United States Bankruptcy Judge